

**EXHIBIT B**

**Policano Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

WINC, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 22-11238 (LSS)

(Jointly Administered)

**DECLARATION OF JOHN POLICANO IN SUPPORT OF DEBTORS'  
APPLICATION FOR AN AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
RPA ASSET MANAGEMENT SERVICES, LLC AS FINANCIAL ADVISOR TO  
THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

I, John Policano, being duly sworn, deposes and says:

1. I am an Executive Director at RPA Asset Management Services, LLC (“RPA”), a professional services firm engaged in the business of providing financial advisory and related professional consulting services, which is located at 45 Eisenhower Drive, Paramus, New Jersey 07652.

2. I am duly authorized to submit this Declaration on behalf of RPA in support of the application (the “Application”)<sup>2</sup> of the Debtors for entry of an order authorizing the retention and employment of RPA as financial advisor to the Debtors, effective as of the Petition Date. I have personal knowledge of the matters set forth herein and if called as a witness, would testify competently thereto.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of these chapter 11 cases is 1751 Berkeley Street, Studio 3, Santa Monica, CA 90404.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the same meanings set forth in the Application.

### **RPA'S QUALIFICATIONS**

3. RPA is a full-service financial advisory and restructuring firm providing services to debtors, equity owners, secured creditors, and other parties in interests. RPA has lead turnaround management teams for hundreds of clients, from small businesses to Fortune 500 companies. The Debtors seek to retain RPA because of RPA's extensive experience and knowledge in the field of financial advisory services. RPA has been actively involved in various chapter 11 cases and has represented debtors-in-possession and official committees of unsecured creditors in many cases, including among others: *In re Pyxus Int'l, Inc.*, Case No. 20-11570 (LSS) (Bankr. D. Del. 2020); *In re Rentech WP U.S. Inc.*, Case No. 17-12958 (Bankr. D. Del. Jan. 29, 2018); *In re Lightning Dock Geothermal HI-01, LLC*, Case No. 17-10567 (Bankr. D.N.M. July 18, 2017); *In re Texas Pellets, Inc.*, Case No. 16-90126 (Bankr. E.D. Tex. May 23, 2017); *In re Solar Trust of Am., LLC*, Case No. 12-11136 (Bankr. D. Del. April 20, 2012); *In re New Energy Corp.*, Case No. 12-33866 (Bankr. N.D. Ind. Nov. 9, 2012).

4. RPA's professionals have significant restructuring experience across many industries and have provided advisory services to lenders, companies and investors. RPA's senior professionals average over fifteen (15) years of experience working with lenders, companies, and investors. Their wide scope of services include financial restructuring, transaction advisory, turnaround management, asset wind down/liquidation, litigation support, and forensic accounting services. RPA and the professionals it employs are well qualified to represent the Debtors in the matters for which RPA is proposed to be employed and has the necessary background and relevant experience required to represent the Debtors in the Chapter 11 Cases.

### **SERVICES TO BE PROVIDED**

5. RPA anticipates that it will render the following financial advisory services, among others and as needed, throughout the course of the Chapter 11 Cases:

- a) assisting the Debtors and their legal counsel in preparing any pleadings, motions or other document(s) to be filed in the Chapter 11 Cases;
- b) reviewing and revising, as necessary, financial related disclosures prepared by the Debtors and required by the Court, including but not limited to Schedules of Assets and Liabilities, Statement of Financial Affairs, and Monthly Operating Reports;
- c) analyzing creditor claims by type, entity, and individual claims;
- d) assisting in evaluating avoidance actions;
- e) assisting with asset sales through a 363 sale or through a chapter 11 plan, if appropriate;
- f) assisting with any other filings as required by the Court and/or U.S. Trustee; and
- g) other services requested by the Debtors from time to time.

6. Subject to the Court's approval of the Application, RPA is willing to serve as the Debtors' financial advisor and to perform the services described above.

#### **PROFESSIONAL COMPENSATION**

7. RPA's decision to accept this engagement to provide financial advisory services is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment and compensated for its services and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices.

8. In consideration of the services to be provided by RPA, as more fully described in the Engagement Letter, subject to the Court's approval, RPA intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases, pursuant to the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court and consistent with the proposed terms of compensation set forth in the Engagement Letter.

9. RPA bills its clients hourly for its fees and for out-of-pocket expenses. RPA's hourly fees will be based on the actual hours charged at its standard hourly rates, which are in effect when the services are rendered. RPA's current hourly rates, which are subject to periodic adjustment, are as follows:

- (a) Executive Directors: \$985–\$1,145
- (b) Consulting Staff: \$405–\$875
- (c) Support Staff: \$205

10. In addition to compensation for professional services rendered by RPA personnel, RPA will seek reimbursement for reasonable and necessary expenses incurred in connection with the Chapter 11 Cases, including, but not limited to, costs of travel, reproduction, research, communications, outside legal counsel, and other direct expenses.

11. On November 7, 2022, RPA received a retainer in the amount of \$250,000 (the “Retainer”). On November 30, 2022, RPA applied the Retainer to its invoice for the period from November 23, 2022 through and including November 30, 2022, in the amount of \$73,479.16. After doing so, RPA continues to hold a Retainer in the amount of \$176,520.84, which will constitute a general security retainer for postpetition services and expenses.

12. The fee structure described above (the “Fee Structure”) is consistent with RPA’s normal and customary billing practices for comparably-sized and complex cases, both in and out of court. RPA’s compensation was negotiated at arm’s-length and is competitive within the industry. Further, the Fee Structure gives consideration to the difficulty of the assignments RPA expects to undertake. Accordingly, RPA believes that the foregoing compensation arrangements are both reasonable and market based.

**DISINTERESTEDNESS**

13. The Debtors have unsecured and secured creditors and, from time to time, RPA may have transacted with or represented certain of those creditors in completely unrelated matters. RPA has obtained from the Debtors a list of the names of entities who may be parties in interest in the Chapter 11 Cases (the “Potential Parties in Interest”), a copy of which is attached hereto as **Schedule 1**. RPA maintains records of all of its clients. I have caused an examination of these records to be made to identify any connection or relation with the Potential Parties in Interest for the past 2 years.

14. Based upon the database search described above, RPA does not represent any other entity having an adverse interest in connection with the Chapter 11 Cases, and does not hold or represent an interest adverse to the interests of the estates, in accordance with sections 328 and 1103 of the Bankruptcy Code. To the extent that RPA discovers any connection with any interested party or enters into a new relationship with any interested party, RPA will promptly supplement its disclosure to the Court.

15. RPA is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, given that, to the best of my information and belief and with the disclosure of information provided herein, RPA:

- (a) is not a creditor, an equity security holder or an insider of the Debtors;
- (b) is not and was not, within two (2) years before the commencement of the Chapter 11 Cases, a director, officer or employee of the Debtors; and
- (c) does not have an interest materially adverse to the interests of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

16. To the best of my knowledge, RPA professionals working on this matter are not relatives of the U.S. Trustee or of any known employee in the office thereof, or any United States Bankruptcy Judge of the District of Delaware.

17. RPA has in the past been retained by, and presently and likely in the future will transact with, and provide services for, certain creditors of the Debtors, other Potential Parties in Interest, and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in the Chapter 11 Cases.

18. RPA is involved in a broad array of financing and restructuring activities. RPA regularly transacts with institutional investors and is involved in many situations, proceedings, and transactions involving many different institutional investors, law firms, financial consultants, and investment bankers in matters unrelated to the Debtors. RPA has not identified any material relationships or connections with any institutional investors, law firm, financial consultant or investment banker involved in the Chapter 11 Cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest, or that would otherwise affect RPA's judgment or ability to perform services for the Debtors.

### **INDEMNIFICATION PROVISIONS**

19. As more fully described in Schedule 1 to the Engagement Letter (the "Indemnification Provisions"), the Debtors have agreed to indemnify RPA against any action, claim, proceeding or investigation related to, arising out of or in connection with RPA's engagement.

20. Notwithstanding the Indemnification Provisions set forth in the Engagement Letter, the Debtors' indemnification of the Indemnified Persons shall be subject to the provisions of the subparagraphs below:

- (a) The Indemnified Persons shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Letter for services other than the services provided under the Engagement Letter, unless such services and the indemnification, contribution or reimbursement therefor are approved by the Court;
- (b) Notwithstanding anything to the contrary in the Engagement Letter, the Debtors shall have no obligation to indemnify any Indemnified Person, or provide contribution or reimbursement to any Indemnified Person, for any claim or expense to the extent it is either: (i) judicially determined (that determination having become final) to have arisen from an Indemnified Person's gross negligence, willful misconduct, fraud or bad faith; (ii) for a contractual dispute in which the Debtors allege the breach of an Indemnified Person's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination under (i) or (ii) above, but determined by the Court, after notice and a hearing, to be a claim or expense for which an Indemnified Person should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letter as modified by the Order;
- (c) If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing the Chapter 11 Cases, any Indemnified Person believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Letter (as modified by the Order), including the advancement of defense costs, the Indemnified Person must file an application therefor in the Court, and the Debtors may not pay any such amounts to any Indemnified Person before the entry of an order by the Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by the Indemnified Persons for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify the Indemnified Persons. All parties in interest shall retain the right to object to any demand by any Indemnified Person for indemnification, contribution or reimbursement; and
- (d) Any limitation on liability pursuant to the terms of the Engagement Letter shall be eliminated.

21. I believe that the Indemnification Provisions are comparable to those generally obtained by financial advisory firms of similar stature to RPA and for comparable engagements,

both in and out of court, and, as modified by the Order, reflect the qualifications and limits on the indemnification provisions that are customary in this district and others.

I certify under penalty of perjury under the laws of the United States that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Dated: December 16, 2022

RPA ASSET MANAGEMENT SERVICES, LLC

By: /s/ John Policano

Name: John Policano

Title: Executive Director

**SCHEDULE 1**

**Potential Parties in Interest**

**WINC, INC.**

***List of Potential Parties in Interest***

**Debtors**

Winc, Inc. (d/b/a Club W, Inc.)  
BWSC, LLC  
Winc Lost Poet, LLC

**Directors and Officers**

Brault, Carol  
Delong, Patrick  
Green, Erin  
Joukovski, Laura  
McFarlane, Geoffrey  
Pinney, Alesia  
Smith, Brian  
Thompson, Mary Pat  
Weng, Xiangwei

**Significant Equity Holders**

15 Angels II LLC  
Bessemer Venture Partners VIII Institutional L.P.  
Bessemer Venture Partners VIII L.P.  
CFJ Palate Holdings LLC  
Cool Japan Fund Inc.  
Deer VIII & Co. L.P.  
Deer VIII & Co. Ltd.  
Dream Catcher Investments  
Dreamer Pathway Limited (BVI)  
GoBlue Ventures LLC  
McFarlane, Geoffrey  
Rice Wine Ventures LLC  
Sake Ventures LLC  
Shining Capital Holdings II L.P.  
Shining Capital Management III Limited  
Shiningwine Limited (BVI)  
Smith, Brian  
Wahoowa Ventures LLC  
Weng, Xiangwei

**Debtors' Professionals**

Canaccord Genuity Group, Inc.  
Epiq Corporate Restructuring, LLC  
RPA Asset Management Services, LLC  
Young Conaway Stargatt & Taylor, LLP

**Ordinary Course Professionals**

Latham & Watkins LLP  
Holland & Hart LLP

**Banks/Lenders/UCC Lien Parties/Administrative Agents**

Banc of California, N.A.

**Material Vendors and Contract Counterparties**

American Stock Transfer & Trust Company, LLC  
Artisan Brands, LLLP  
Ascentis Corporation  
Atelier Copain LLC (d/b/a Punchdown Cellars)  
Avalara, Inc.  
CompIntelligence, Inc.  
CTF Clear Finance Technology Corp. (d/b/a Clearco)  
Eagles Stadium Operator, LLC  
Field, Edward  
Imperial Parking Industries Inc.  
International Wines, Inc.  
Konica Minolta Business Solutions U.S.A., Inc.  
LangeTwins Wine Company, Inc.  
Marketplace Selections, Incorporated  
Miller Family Wine Company, LLC  
National Merchants, Inc.  
Oracle America, Inc.  
Paypal, Inc. (d/b/a Braintree)  
Philadelphia Eagles, LLC  
Republic National Distributing Company, LLC  
Synergy North America Inc.  
T. Elenteny Holdings, LLC (d/b/a T. Elenteny Imports)  
Terravant Wine Company, LLC  
Testany, Inc.  
The Bacchus Group Inc.  
Weibel Incorporated  
Young's Market Company, LLC  
Zendesk, Inc.

**Landlords/Sublessees**

1515 Garnet Mine Road Holdings Limited  
Partnership  
CCF PS Alla Owner, LLC  
Columbia Business Center Partners L.P.  
Last Mile Management  
Rosenstein Henry, LLC  
Squarespace, Inc.  
Thrive Market, Inc.  
West LA Alla Commonwealth, LLC  
West LA Venture Commonwealth LLC

SP Comino, LLC  
Michlits Werner GmbH  
Total Quality Logistics, LLC  
Allegis Group Holdings, Inc. (Aerotek, Inc.)  
Brex Inc.  
Douglas R. Circle (dba Rancho Cañada de los  
Pinos)  
Terravant/Summerland  
Domo, Inc  
8020 Consulting LLC  
Conexus Search LLC  
Google, Inc.  
Power Digital Marketing, Inc.  
Awesome OS, Inc. (Offsourcing, Inc.)  
Atticus Publishing, LLC  
Laffort USA, Inc.  
Republic National Distributing Company of CA  
(RNDC CA)  
Mendocino Wine Co.  
Kaiser Consulting, LLC  
Los Angeles Philharmonic Association  
Datasite LLC  
Vin-Global LLP  
Toppan Merrill USA Inc.

**Insurers/Brokers**

ACE American Insurance Company  
Allied World Insurance Company  
Axis Insurance Company  
Endurance American Insurance Company  
FIRST Insurance Funding  
Guardian Life Insurance Company of America  
IMA of Colorado, Inc.  
Kaiser Permanente  
Lloyds of London  
National Union Fire Insurance Company of  
Pittsburgh, PA  
The Continental Insurance Company  
Transportation Insurance Company  
Travelers Casualty and Surety Company of  
America  
United Healthcare  
Valley Forge Insurance Company  
Woodruff-Sawyer & Co.

**Governmental and Taxing Authorities**

Alabama Alcoholic Beverage Control Board  
Alabama Department of Labor  
Alabama Department of Revenue  
Alabama Securities Commission  
Alaska Department of Labor  
Alaska Department of Revenue  
Alaska Division of Banking & Securities  
Alcohol & Marijuana Control Office  
Alcohol and Tobacco Commission  
Alcohol Beverage Control Bureau  
Alcoholic Beverage Control Administration  
Alcoholic Beverage Control Enforcement  
Alcoholic Beverage Control Office  
Alcoholic Beverage Law Enforcement  
Commission (ABLE)  
Alcoholic Beverage Regulation Administration  
Alcoholic Beverages Control Commission  
Arizona Department of Finance and  
Administration  
Arizona Department of Liquor Licenses and  
Control  
Arizona Department of Revenue  
Arkansas Department of Labor  
Arkansas Securities Department

**Utilities**

AT&T, Inc.  
Charter Communications (Spectrum)  
Comcast Corp.  
Waste Management of Pennsylvania, Inc.

**Top 30 Unsecured Creditors**

Meta Platforms, Inc  
JF Hillebrand USA Inc. (dba Hillebrand)  
FedEx Corporation  
La Cantina Pizzolato S.R.L.  
Landsberg  
LangeTwins Family Winery & Vineyards  
Famille Chaudière  
Impact Tech, Inc.

Bureau of Alcoholic Beverages and Lottery Operations	District of Columbia Treasurer
California Department of Toxic Substances Control	Division of Alcohol and Tobacco Control
California Air Resources Board	Division of Alcoholic Beverages & Tobacco
California Board of Equalization	Division of Commercial Licensing and
California Department Consumer Affairs	Regulation Liquor Enforcement and
California Department of Alcoholic Beverage Control	Compliance
California Department of Business Oversight	Division of Liquor Control
California Department of Conservation	Division of Special Taxes
California Department of Healthcare	Eastern District of California
California Department of Tax and Fee Administration	Eastern District of Pennsylvania
California Department of Water Resources	Environmental Protection Agency - Region 3
California Environmental Protection	Environmental Protection Agency - Region 9
California Franchise Tax Board	Federal Trade Commission
California Integrated Waste Management Board	Florida Department of Labor
California State Controller Office	Florida Department of Revenue
California Unemployment Insurance	Florida Division of Alcoholic Beverages and
Centers for Disease Control & Prevention	Tobacco
Central District of California	Florida Office of Financial Regulation
City of Santa Monica, CA	Georgia Department of Labor
Colorado Department of Labor and Employment	Georgia Department of Revenue Alcohol &
Colorado Department of Revenue	Tobacco Tax Division
Colorado Department of Revenue-Liquor Enforcement Division	Georgia Governor's Office
Colorado Division of Securities	Guam Attorney General
Commonwealth of Massachusetts	Guam Department of Labor
Commonwealth of Puerto Rico Attorney General	Hawaii Department of Commerce
Comptroller of Maryland	Hawaii Department of Labor and Industrial Relations
Connecticut Department of Consumer Protection	Hawaii Department of Taxation
Connecticut Department of Labor	Hawaii Securities Branch
Connecticut Department of Revenue Services	Hawaii City & County of Honolulu
Connecticut Securities and Business	Hawaii County of Kauai
Connecticut Commissioner of Revenue Services	Hawaii County of Maui
Connecticut State Treasurer	Idaho Department of Labor
Delaware Department of Justice	Idaho State Liquor Dispensary
Delaware Department of Labor	Idaho State Tax Commission
Delaware Division of Revenue	Illinois Alcohol, Tobacco and Fuel Division
Delaware Investor Protection Unit	Illinois Chicago Department of Finance
Department of Liquor Control County of Hawaii	Illinois Department of Labor
Department of Liquor Control County of Kauai	Illinois Department of Revenue
District of Columbia	Illinois Liquor Control Commission
District of Columbia Attorney General	Illinois Securities Department
District of Columbia Department of Employment Services	Indiana Department of Labor
	Indiana Department of Revenue
	Indiana Securities Division
	Industrial Commission of Arizona
	Iowa Alcoholic Beverages Division
	Iowa Department of Revenue
	Iowa Insurance Division
	Iowa Workforce Development
	Kansas Department of Labor

Kansas Department of Revenue Alcohol Beverage Control	Missouri Department of Labor
Kansas Liquor Enforcement Tax	Missouri Department of Revenue
Kansas Miscellaneous Tax	Montana Commissioner of Securities
Kansas Securities Commissioner	Montana Department of Labor and Industry
Kentucky Alcoholic Beverage Control Department	Montana Department of Revenue
Kentucky Department of Revenue	Montana Liquor License Bureau
Kentucky Labor Cabinet	Montana Office of Consumer Protection
Kentucky Securities Division	Montgomery County Alcohol Beverage Services
Louisiana Department of Revenue	Nebraska Department of Revenue
Liquor Commission City and County of Honolulu	Nebraska Bureau of Securities
Louisiana Department of Revenue Alcohol and Tobacco Control Office	Nebraska Department of Labor
Louisiana Securities Division	Nebraska Department of Revenue
Louisiana Workforce Commission	Nebraska Liquor Control Commission
Maine Bureau of Alcoholic Beverages and Lottery Op	Negociado de Impuesto al Consumo
Maine Bureau Consumer Credit Protection	Nevada Consumer Affairs
Maine Department of Labor	Nevada Department of Taxation
Maine Division of Liquor Licensing	Nevada Department of Taxation -Sales/Use
Maine Liquor Licensing & Inspection Unit	Nevada Office of the Labor Commissioner
Maine Office of Securities	New Hampshire Bureau of Securities
Maine Revenue Services	Regulations
Maryland Department of Labor	New Hampshire Department of Labor
Maryland Field Enforcement Division	New Hampshire Department of Revenue Admin
Maryland Office of the Comptroller	New Hampshire State Liquor Commission
Maryland – Worcester County Liquor Control Board	New Jersey Bureau of Securities
Massachusetts Alcohol & Bev. Control	New Jersey Department of Labor
Massachusetts Department of Labor	New Jersey Department of Law and Public Safety Division of Alcoholic Beverage Control
Massachusetts Department of Revenue	New Jersey Department of the Treasury
Massachusetts Office of Consumer Affairs	New Mexico Department of Labor
Massachusetts Securities Division	New Mexico Regulation & Licensing Department
Michigan Department of Licensing & Regulatory Affairs	New Mexico Securities Division
Michigan Corporations, Securities	New Mexico Taxation and Revenue
Michigan Department of Treasury	New York Department of Finance
Michigan Liquor Control Commission	New York Investor Protection Bureau
Michigan Workforce Development Agency	New York State Department of Labor
Middle District of Pennsylvania	New York State Department of State
Minnesota Department of Labor and Industry	New York State Liquor Authority Division of Alcoholic Beverage Control
Minnesota Department of Public Safety Alcohol and Gambling Enforcement Division	New York State Sales Tax Processing
Minnesota Department of Revenue	North Carolina Alcoholic Beverage Control Commission
Mississippi Department of Agriculture	North Carolina Department of Labor
Mississippi Department of Employment Security	North Carolina Department of Revenue
Mississippi Securities Division	North Carolina Department of Agriculture
Mississippi State Tax Commission	North Carolina Department of Revenue
	North Carolina Securities Division
	North Dakota Department of Labor
	North Dakota Office of State Tax

Commissioner	(PDP)
North Dakota Securities Department	Office of Secretary of State of Rhode Island
North Dakota Tax Commissioner	Office of Secretary of State of South Carolina
Northern District of California	Office of Secretary of State of South Dakota
Northern Mariana Islands Attorney Gen	Office of Secretary of State of Tennessee
Occupational Safety & Health Admin.	Office of Secretary of State of Texas
Office of Secretary of State of California	Office of Secretary of State of U.S. Virgin Islands
Office of Secretary of State of Pennsylvania	Office of Secretary of State of Utah
Office of Secretary of State of Alabama	Office of Secretary of State of Vermont
Office of Secretary of State of Alaska	Office of Secretary of State of Virginia
Office of Secretary of State of American Samoa	Office of Secretary of State of Washington
Office of Secretary of State of Arizona	Office of Secretary of State of West Virginia
Office of Secretary of State of Arkansas	Office of Secretary of State of Wisconsin
Office of Secretary of State of California	Office of Secretary of State of Wyoming
Office of Secretary of State of Colorado	Office of Tax and Revenue
Office of Secretary of State of Connecticut	Office of the Alcoholic Beverage Control Commissioner
Office of Secretary of State of Delaware	Ohio Bureau of Employment Services
Office of Secretary of State of District of Columbia	Ohio Department of Commerce
Office of Secretary of State of Florida	Ohio Department of Liquor Control
Office of Secretary of State of Georgia	Ohio Department of Taxation
Office of Secretary of State of Guam	Ohio Division of Securities
Office of Secretary of State of Hawaii	Oklahoma Department of Consumer Credit
Office of Secretary of State of Idaho	Oklahoma Department of Labor
Office of Secretary of State of Illinois	Oklahoma Securities Commission
Office of Secretary of State of Indiana	Oklahoma Tax Commission
Office of Secretary of State of Iowa	Oregon Bureau of Labor and Industries
Office of Secretary of State of Kansas	Oregon Department of Justice
Office of Secretary of State of Kentucky	Oregon Department of Revenue
Office of Secretary of State of Louisiana	Oregon Division of Financial Regulation
Office of Secretary of State of Maine	Oregon Liquor Control Commission
Office of Secretary of State of Maryland	Pennsylvania Department of Banking
Office of Secretary of State of Massachusetts	Pennsylvania Department of Revenue
Office of Secretary of State of Michigan	Pennsylvania Department of Human
Office of Secretary of State of Minnesota	Pennsylvania Department of Labor and Industry
Office of Secretary of State of Mississippi	Pennsylvania Department of State
Office of Secretary of State of Missouri	Pennsylvania Liquor Control Board
Office of Secretary of State of Montana	Pennsylvania Office of Attorney General
Office of Secretary of State of Nebraska	Pennsylvania State Treasury
Office of Secretary of State of Nevada	Pension Benefit Guaranty Corp
Office of Secretary of State of New Hampshire	Puerto Rico Department De Asuntos
Office of Secretary of State of New Jersey	Puerto Rico Department of Labor
Office of Secretary of State of New Mexico	Rhode Island Department of Business
Office of Secretary of State of New York	Rhode Island Department of Labor and Training
Office of Secretary of State of North Carolina	Rhode Island Division of Taxation
Office of Secretary of State of North Dakota	Securities and Exchange Commission
Office of Secretary of State of Ohio	Society for Corporate Governance
Office of Secretary of State of Oklahoma	South Carolina Department of Labor
Office of Secretary of State of Oregon	South Carolina Department of Revenue &
Office of Secretary of State of Pennsylvania	Taxation
Office of Secretary of State of Puerto Rico	

South Carolina Securities	State of South Carolina Attorney General
South Dakota Department of Labor	State of South Dakota
South Dakota Department of Revenue	State of South Dakota Attorney General
South Dakota Division of Insurance	State of Tennessee Attorney General
Southern District of California	State of Texas Attorney General
State of Alabama Attorney General	State of Utah Attorney General
State of Alaska Attorney General	State of Vermont Attorney General
State of American Samoa Attorney General	State of Virgin Islands Attorney General
State of Arizona Attorney General	State of Virginia Attorney General
State of Arkansas Attorney General	State of Washington Attorney General
State of California	State of Washington Liquor Control Board
State of California Attorney General	State of West Virginia Attorney General
State of California Labor	State of Wisconsin Attorney General
State of Colorado Attorney General	State of Wyoming Attorney General
State of Connecticut	Tennessee Alcoholic Beverage Commission
State of Connecticut Attorney General	Tennessee Department of Commerce
State of Delaware	Tennessee Department of Labor
State of Delaware Attorney General	Tennessee Department of Revenue
State of Florida Attorney General	Tennessee Securities Division
State of Georgia Attorney General	Texas Alcoholic Beverage Commission
State of Hawaii Attorney General	Texas Comptroller of Public Accounts
State of Idaho Attorney General	Texas State Comptroller
State of Illinois Attorney General	Texas State Securities Board
State of Indiana Attorney General	Texas Workforce Commission
State of Iowa Attorney General	U.S. Department of State
State of Kansas Attorney General	U.S. Dept Health & Human Services
State of Kentucky Attorney General	U.S. Consumer Product Safety Commission
State of Louisiana Attorney General	U.S. Customs and Border Protection
State of Louisiana Attorney General	U.S. Department of Agriculture
State of Maine Attorney General	U.S. Department of Justice
State of Maryland Attorney General	U.S. Department of the Treasury Alcohol and Tobacco Tax and Trade Bureau
State of Massachusetts Attorney General	U.S. Department of Treasury
State of Michigan	U.S. Environmental Protection Agency
State of Michigan Attorney General	U.S. Food and Drug Administration
State of Minnesota Attorney General	United States Department of Labor
State of Mississippi Attorney General	United States Internal Revenue Service
State of Missouri Attorney General	United States Treasury
State of Montana Attorney General	Utah Department of Alcoholic Beverage Control
State of Nebraska Attorney General	Utah Department of Commerce
State of Nevada Attorney General	Utah Division of Securities
State of New Hampshire Attorney General	Utah Labor Commission
State of New Jersey Attorney General	Utah State Tax Commission
State of New Mexico Attorney General	Vermont Agency of Agriculture, Food
State of New York Attorney General	Vermont Department of Labor and Industry
State of North Carolina Attorney General	Vermont Department of Taxes
State of North Dakota Attorney General	Vermont Securities Division
State of Ohio Attorney General	Virgin Islands Department of Labor
State of Oklahoma Attorney General	Virgin Islands Department of Licensing
State of Oregon Attorney General	Virginia Alcoholic Beverage Control Authority
State of Pennsylvania Attorney General	
State of Rhode Island Attorney General	

Virginia Department of Alcoholic Beverage Control  
Virginia Department of Taxation  
Virginia Division of Labor and Industry  
Virginia Division of Securities & Retail Franchising  
Washington Department of Labor and Industries  
Washington Department of Revenue  
Washington Securities Division  
Washington State Department of Revenue  
Washington State Liquor Control Board  
Washington State Liquor and Cannabis Board  
West Virginia Alcohol Beverage Control Commission Enforcement & Licensing Division  
West Virginia Division of Labor  
West Virginia Securities Commission  
West Virginia State Tax Department  
Western District of Pennsylvania  
Wisconsin Alcohol & Tobacco Enforcement  
Wisconsin Department of Agriculture  
Wisconsin Department of Revenue  
Wisconsin Department of Workforce Development  
Wisconsin Division of Securities  
Wyoming Department of Revenue  
Wyoming Liquor Commission  
Wyoming Liquor Division

Schepacarter, Richard  
Vara, Andrew  
Villagrana, David

**Bankruptcy Judges**

Chan, Ashely M.  
Dorsey, John T.  
Goldblatt, Craig T.  
Owens, Karen B.  
Shannon, Brendan L.  
Silverstein, Laurie Selber  
Stickles, J. Kate  
Walrath, Mary F.

**Office of the United States Trustee**

Buchbinder, David  
Casey, Linda  
Fox, Timothy J., Jr.  
Hackman, Benjamin  
Leamy, Jane  
McCollum, Hannah M.  
McMahon, Joseph  
Richenderfer, Linda  
Sarkessian, Juliet